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# KERALA GAZETTE

## EXTRAORDINARY

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NOTIFICATION

No. 1544|LA.7|62. *Dated, Trivandrum, 22nd March 1962.*

The following Bill together with the Statement of Objects and Reasons, is published, as ordered by the Speaker under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

D. TIRUMALAI IYENGAR,
*Secretary,*
*Legislative Assembly.*

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**L. A. Bill No. 13 of 1962.**

# THE GENERAL SALES TAX (SECOND AMENDMENT AND VALIDATION) BILL, 1962

*A*

*BILL*

*further to amend the General Sales Tax Act, 1125, and to provide for certain other connected matters.*

*Preamble.*—WHEREAS it is expedient further to amend the General Sales Tax Act, 1125, and to provide for certain other connected matters;

BE it enacted in the Thirteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the General Sales Tax (Second Amendment and Validation) Act, 1962.

(2) This section and section 3 shall come into force at once, and section 2 shall be deemed to have come into force on the 1st day of October, 1957.

2. *Amendment of section 27.*—To sub-section (2) of section 27 of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act, the following proviso shall be added, namely:—

"Provided that the officers and authorities appointed under this Act shall be competent to exercise on and after the 1st day of October, 1957, the same powers as were exercisable before the said date by the corresponding officers and authorities appointed under the aforesaid Acts, in respect of all matters arising under the aforesaid Acts; and if any question arises as to who such corresponding officers and authorities are, the decision of the Government thereon shall be final.".

3. *Validation.*—Notwithstanding anything contained in any judgment, decree or order of any court, all acts done, notices issued, proceedings taken or orders passed under the provisions of any of the Acts repealed by sub-section (2) of section 27 of the principal Act, by the Government or by any officer or authority appointed under the principal Act, shall be deemed to be, and to have always been, validly done, issued, taken or passed as if such acts were done, notices were issued, proceedings were taken or orders were passed by the Government or by the corresponding officer or authority, as the case may be, under the aforesaid repealed Act.

## STATEMENT OF OBJECTS AND REASONS

By the Travancore-Cochin General Sales Tax (Amendment) Act, 1957 (Act 12 of 1957), the Travancore-Cochin General Sales Tax Act, 1125, was extended to the Malabar area of the State and the following Acts in force in the Malabar area were repealed:—

(1) the Madras General Sales Tax Act, 1939;

(2) the Madras Sales of Motor Spirit Taxation Act, 1939; and

(3) the Madras Tobacco (Taxation of Sales and Registration) Act, 1953.

The amending Act was brought into force with effect from the 1st October, 1957.

The validity of acts done, proceedings taken, etc., by officers and authorities appointed under the General Sales Tax Act, 1125, in respect of matters arising under the repealed Acts has been questioned on the ground that such officers were not officers appointed under the repealed Acts. To get over this difficulty, it has become necessary to invest the officers and authorities appointed under the General Sales Tax Act, 1125, with the powers of the corresponding officers and authorities under the repealed Acts with retrospective effect from the 1st October, 1957 and to validate all acts done, proceedings taken, etc., under the provisions of the repealed Acts, by the officers appointed under the General Sales Tax Act, 1125.

The Bill is intended for the above purposes.

R. SANKAR.